

AUDIT SUBCOMMITTEE

City of San Antonio

Subcommittee Members

John Clamp, Chair
Delicia Herrera, Member

Subcommittee Vision

The Audit Subcommittee serves the City Council, the City Auditor's Office, City Management and staff, and the general public by promoting a culture of improvement, integrity, accountability and trust in the performance of City operations and functions.

Subcommittee Mission

The City Auditor's Office is defined by the City Charter as follows:

There shall be an independent department of Internal Audit which is charged with conducting financial, fiscal compliance, and financial procedure audits of all City departments, offices, agencies, and programs. (Article Va, Paragraph 1.)

The Subcommittee will accomplish this vision by providing guidance to and oversight of the Office of the City Auditor in the performance of its Charter-defined mission. The subcommittee will establish a formalized process to:

- Review the City Auditor's proposed annual audit plan, and subsequently approve the final plan, with sub-committee members empowered to:
 - Amend the plan to ensure that audit work efforts are commensurate with perceived risks;
 - Ensure that the City Manager has been allowed to provide input and feedback regarding the proposed annual plan;
 - Review and determine future actions concerning any audit requests that are beyond the annual plan scope – these should be requested in writing by the City Manager or City Council (via Council Consideration Memorandum), and will be determined on a case-by-case basis.
- Consistently identify significant issues for audit, to minimize unexpected or negative outcomes;
- Communicate the City Council's expectations and feedback to the Office of the City Auditor;
- Encourage and facilitate seamless communication between the Office of the City Auditor and the City Manager and staff;
- Improve the transparency of municipal operations and functions;
- Ensure that audit results are presented with recommendations for correction and/or improvement, and ultimately serve to improve and enhance City Operations.